

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

744R0682

HOUSE ENGROSSED NO. **HB 1202** - 2/9/2010

Introduced by: Representative Noem and Senator Peterson

1 FOR AN ACT ENTITLED, An Act to provide for the assessment of certain agricultural land
2 as noncropland.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Notwithstanding the provisions § 10-6-33.32, any agricultural land which has been seeded
7 to grass for at least ten years and is used for animal grazing or left unharvested, or is native
8 grassland, shall be categorized as noncropland for the purposes of determining the agricultural
9 income value of the land pursuant to §§ 10-6-33.28 to 10-6-33.33, inclusive. If the land meets
10 this criteria and has not been categorized as noncropland, the owner may request the director
11 of equalization before August first to specifically categorize the land as noncropland. If the
12 director of equalization determines that such land meets the criteria provided by this section, the
13 director of equalization shall assess the land as noncropland. An aggrieved person may appeal
14 the decision of the director pursuant to chapter 1-26D. The director shall act upon the owner's
15 request within thirty days of the date of the request.

